

Indicator, refers to prior year reporting. It differs from Form 1098-T which has a check box to indicate a change of reporting method. For electronic/tape cartridge files select the appropriate indicator to indicate 2005 reporting method.

No additional changes are expected for tax year 2006 reporting. If you have any questions, contact the Internal Revenue Service, Enterprise Computing Center — Martinsburg (IRS/ECC-MTB) toll-free 866-455-7438.

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## **Income Verification Express Service (IVES) Program**

### **Announcement 2006-74**

On October 2, 2006, the Internal Revenue Service will begin the Income Verification Express Service (IVES) program, offering electronic delivery of IRS transcripts and records available upon submission of IRS Form 4506-T, *Request for Transcript of Tax Return*. For details on participation in the program and submission of requests, including fees and payments, please refer to [www.irs.gov](http://www.irs.gov) (keyword IVES).

Pursuant to Internal Revenue Code Section 6103(p)(2), the Commissioner may, from time to time, prescribe fees associated with the services provided for under the IVES program. Failure to pay any fees associated with the IVES program will result in suspension from the program and any outstanding obligation will be subject to interest, penalties, and administrative charges. Continued non-payment will be subject to the Treasury Offset Program (TOP).

Submission of false or fraudulent forms or information will result in termination from the program.

The principal author of this announcement is Adrienne M. Mikolashek of the Office of Associate Chief Counsel (Procedure & Administration). For further information regarding this announcement, contact Adrienne M. Mikolashek at (202) 622-4570 (not a toll-free call).

## **Deletions From Cumulative List of Organizations Contributions to Which are Deductible Under Section 170 of the Code**

### **Announcement 2006-75**

The Internal Revenue Service has revoked its determination that the organizations listed below qualify as organizations described in sections 501(c)(3) and 170(c)(2) of the Internal Revenue Code of 1986.

Generally, the Service will not disallow deductions for contributions made to a listed organization on or before the date of announcement in the Internal Revenue Bulletin that an organization no longer qualifies. However, the Service is not precluded from disallowing a deduction for any contributions made after an organization ceases to qualify under section 170(c)(2) if the organization has not timely filed a suit for declaratory judgment under section 7428 and if the contributor (1) had knowledge of the revocation of the ruling or determination letter, (2) was aware that such revocation was imminent, or (3) was in part responsible for or was aware of the activities or omissions of the organization that brought about this revocation.

If on the other hand a suit for declaratory judgment has been timely filed, contributions from individuals and organizations described in section 170(c)(2) that are otherwise allowable will continue to be deductible. Protection under section 7428(c) would begin on June 27, 2005, and would end on the date the court first determines that the organization is not described in section 170(c)(2) as more particularly set forth in section 7428(c)(1). For individual contributors, the maximum deduction protected is \$1,000, with a husband and wife treated as one contributor. This benefit is not extended to any individual, in whole or in part, for the acts or omissions of the organization that were the basis for revocation.

National Credit Counseling Services, Inc.  
Orlando, FL  
San Francisco League of Urban Gardeners  
San Francisco, CA

## **Foundations Status of Certain Organizations**

### **Announcement 2006-76**

The following organizations have failed to establish or have been unable to maintain their status as public charities or as operating foundations. Accordingly, grantors and contributors may not, after this date, rely on previous rulings or designations in the Cumulative List of Organizations (Publication 78), or on the presumption arising from the filing of notices under section 508(b) of the Code. This listing does *not* indicate that the organizations have lost their status as organizations described in section 501(c)(3), eligible to receive deductible contributions.

*Former Public Charities.* The following organizations (which have been treated as organizations that are not private foundations described in section 509(a) of the Code) are now classified as private foundations:

Able Charitable Foundation, Inc.,  
Dickinson, ND  
Alaskan Foundation, Havertown, PA  
All Faith Counseling Center, Inc.,  
Gainesville, FL  
Alsami Charity Foundation,  
Dove Canyon, CA  
American Childrens Orchestras for Peace,  
Inc., Miami, FL  
Arhome Community Development, Inc.,  
Pine Bluff, AR  
Arkansas Community Bankers  
Foundation, Inc., Hot Springs, AR  
Assist International Ministries, Inc.,  
Lawrenceville, GA  
Azeem Enterprises, Inc., Hampton, VA  
B. F. Walker & Associates, Inc.  
Atlanta, GA  
Beautiful Zion Community Development  
Corporation, Inc., West Memphis, AR  
Beech Island Recreation Association,  
Inc., Jackson, SC  
Belleville Township High School  
District 201 Educational Fndtn, Ltd,  
Belleville, IL  
Bowie Soccer United Bandits,  
Arnold, MD  
Brasil Brasil Cultural Center,  
Culver City, CA  
Bright Light, Inc., Grand Rapids, MI  
Brothers of the Light, Inc., Roosevelt, NY  
Calder Museum, Inc., Philadelphia, PA